

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

CRIMINAL MISC.APPLICATION No 520 of 1987

For Approval and Signature:

Hon'ble MR.JUSTICE N.N.MATHUR

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1. Whether Reporters of Local Papers may be allowed to see the judgements? No.
2. To be referred to the Reporter or not? No.

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3. Whether Their Lordships wish to see the fair copy of the judgement? No.
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? No.
5. Whether it is to be circulated to the Civil Judge? No.

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MESSRS AMRITCHEMICAL

Versus

N V PATEL

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Appearance:

MR AD SHAH for Petitioners  
MR MR GEHANI for Respondent No. 1  
MR KAMAL M. MEHTA, A.P.P. for Respondent No. 2.

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CORAM : MR.JUSTICE N.N.MATHUR

Date of decision: 06/05/97

ORAL JUDGEMENT

Head the learned Counsel for petitioner and the learned Counsel appearing for the respondents.

2. A Special Bench of Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT) on appeal filed by

the petitioners has held that they were eligible for the benefit of duty exemption on the caustic soda lye received by them from Raipur Manufacturing Co. Ltd. through Darshan Corporation, in terms of Notification No.113/74-C.E. dated 20-7-1974.

3. Zerox copy of the aforesaid decision in the case of Amrit Chemicals Vs. Collector of C. Ex. reported in 1990 (45) E.L.T. 282 (Tribunal) has been placed on record. Thus, the foundation of the present complaint disappears and cannot sustain.

4. In view of the aforesaid, this criminal misc. application is allowed. Criminal Case No.114/87 pending in the Court of the Additional Chief Metropolitan Magistrate, Ahmedabad is quashed and set aside. Rule is made absolute to the aforesaid extent.

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